

**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re : Chapter 11, Bankruptcy Case

DANA CORPORATION, et al. : Case No. 06-10354 (BRL)

Debtors. : (Jointly Administered)

PARKER HANNIFIN CORPORATION, : Appeal No. 07-CV-5660 (PAC)

Appellant, :

v. :

DANA CORPORATION, et al. :

Appellees. :

OPENING BRIEF OF APPELLANT PARKER HANNIFIN CORPORATION

Martin Eisenberg (ME 0015)

THOMPSON HINE LLP

335 Madison Avenue, 12th Floor
New York, New York 10017

Telephone: 212-344-5680

Facsimile: 212-344-6101

- and -

THOMPSON HINE LLP

Robert C. Folland

Sean A. Gordon

3900 Key Center

127 Public Square

Cleveland, Ohio 44114-1291

Telephone: 216-566-5500

Counsel for Parker Hannifin Corporation

Appellant Parker Hannifin Corporation ("Parker"), for its Opening Brief hereby adopts and incorporates as if fully rewritten herein the factual assertions, arguments, and legal authority set forth in the Opening Brief of Appellants the Timken Company, Timken U.S. Corp., Toyotetsu America, Inc. and Toyotetsu Mid America, LLC (as filed in Appeal No. 07-CV-5659 presently pending before the Court and which relates to the Decision and Order¹ that is the subject of this appeal).

By reason of the foregoing, Parker respectfully requests that the Decision and Order be reversed, and that an order be entered denying Dana's Prior Lien Defense Motion.

Dated: New York, New York
November 9, 2007

Respectfully submitted,

/s/ Martin Eisenberg
Martin Eisenberg (ME 0015)
THOMPSON HINE LLP
335 Madison Avenue, 12th Floor
New York, New York 10017
Telephone: 212-344-5680
Facsimile: 212-344-6101

-- and --

THOMPSON HINE LLP
Robert C. Folland
Sean A. Gordon
3900 Key Center, 127 Public Square
Cleveland, Ohio 44114-1291
Telephone: 216-566-5500
Facsimile: 216-566-5800

Counsel for Parker Hannifin Corporation

¹ All capitalized but undefined terms used herein shall have the meanings given to such terms in the Opening Brief of Appellants the Timken Company, Timken U.S. Corp., Toyotetsu America, Inc. and Toyotetsu Mid America, LLC referenced and incorporated herein.

CERTIFICATE OF SERVICE

A copy of the foregoing was served via the Court's electronic filing system on November 9, 2007 upon all parties registered to receive notice thereby.

/s/ Martin Eisenberg

One of the Attorneys for
Parker Hannifin Corporation